



## Chapter 55 - Audit Tracking

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### 55.10

### Audit Tracking

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## 55.10 Audit Tracking

### 55.10.10

June 1, 2002

### OFM responsibilities for audit resolution tracking

The Office of Financial Management (OFM) has the following responsibilities related to the state auditor's exception to specific expenditures incurred by an agency or other practices related in any way to the agency's financial transactions, i.e. audit findings and questioned costs.

1. The director has a duty to cause corrective action to be taken within six months, such action to include, as appropriate, the withholding of funds as provided in RCW 43.88.110. (RCW 43.88.160 (6)(d))
2. Report annually by December 31<sup>st</sup> the status of audit resolution to the appropriate committees of the legislature, the state auditor, and the attorney general. The audit resolution report shall include actions taken as a result of an audit finding including, but not limited to, types of personnel actions, costs and types of litigation, and value of recouped goods or services. (RCW 43.88.160 (6)(d))
3. Acting as the auditee for the statewide single audit, OFM is responsible for assembling the consolidated corrective action plan (Refer to Subsection 50.30.35)

### 55.10.20

June 1, 2002

### Agency responsibilities for audit resolution tracking

#### 55.10.20.a

To provide OFM with the necessary information to fulfill its responsibilities, and to cause corrective action to be taken in a timely manner, all state agencies and institutions are required to submit, to the Accounting Division of OFM within 30 days of the issue date of a state audit, corrective action plan information for each finding or questioned cost contained in the state audit. Refer to Subsection 55.10.30 for the format of the information to be provided.

For findings reporting occurrence of fraud, the information submitted is to include, fraud amount; costs and type of litigation; recovery to date; and personnel actions taken.

- 55.10.20.b Further, to provide OFM with information necessary to complete annual state and federal reporting requirements, agencies are required to respond, upon request from OFM, on the current status of audit resolution.
- 55.10.20.c Audit tracking information is not required to be submitted for audits with no findings or questioned costs.

**55.10.30**

July 1, 2005

**Audit Tracking Information Report Format****STATE OF WASHINGTON AUDIT FINDING  
CORRECTIVE ACTION PLAN INFORMATION**

State Agency No.:

Audit Report:

Finding No.:

Finding:

**Corrective Action Taken or To Be Taken:**

If already taken, date of completion:

If to be taken, estimated date of completion:

**If Auditee Disagrees With Finding, Reason(s) Why:****Auditee Representative Responsible To See Corrective Action Taken:**

Name:

Phone Number:

Email Address:

Address:

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**55.10.40**

July 1, 2005

**Certification of completion of corrective action**

55.10.40.a Upon completion of corrective action related to an audit finding, each state agency is required to submit, to the OFM Accounting Division, a certification signed by the agency head or assigned designee that the audit resolution process is complete. It is recommended that agencies discuss the completion of the correction action with their agency's OFM Accounting Consultant prior to submitting the certification.

55.10.40.b The agency head or assigned designee will certify to the best of their knowledge that the corrective action taken by the agency related to the finding is considered by the agency to be appropriate and is complete.

The certification is required to include:

- Agency number
- Audit number
- Finding number
- Finding
- Resolution
- Date completed
- Agency contact

In addition to the information listed above, the certification will require additional information depending on the nature of the audit finding. For a finding of **fraud**, the certification will include:

- Fraud amount
- Total amount to be recovered
- Recovery to date
- Criminal action taken
- Personnel action taken

For a **federal** finding, the certification will include:

- CFDA number
- Questioned cost

The completed certificate signed by the agency head or assigned designee is to be submitted to:

Office of Financial Management  
Accounting Division  
P.O. Box 43113  
Olympia, WA 98504-3113

